

PROCESS FOR DOD REVIEW AND RESPONSE TO
GAO OFFICIAL DRAFT REPORTS
(Revised 02/01/17)

REFERENCE: DoD Instruction 7650.02, "Government Accountability Office Reviews and Reports," November 20, 2006

This information sheet is intended to answer most questions related to the Draft Report Process. However if you still have questions, or if something is unclear, feel free to contact the GAO Affairs Office liaison whose contact information is annotated in the last paragraph of the draft report tasker memorandum titled, "Review of GAO Draft Report and Preparation of DoD Official Comments."

1. Basic Processing Responsibilities: DoD Instruction 7650.02 defines the responsibilities for preparing DoD responses to GAO reports. The WHS GAO Affairs Office serves as the liaison between the DoD and the GAO throughout the DoD response process. Responsibilities of the WHS GAO Affairs Office, the primary action office (PAO), and collateral action offices (CAOs) are summarized as follows:
 - a. The WHS GAO Affairs Office:
 - 1) Establishes a schedule for developing the DoD response based on the suspense date provided by the GAO in its transmittal letter,
 - 2) Tasks the PAO and CAOs with developing the DoD proposed response,
 - 3) Works with the PAO and the GAO to resolve any processing issues, and
 - 4) Coordinates the proposed DoD response within OSD and authorizes release to GAO.
 - b. The PAO:
 - 1) Reviews the content of the draft report and obtains input from the CAOs,
 - 2) Prepares a proposed response on behalf of the Secretary of Defense,
 - 3) Presents DoD comments to the GAO during any meetings arranged to discuss the response,
 - 4) Processes the DoD response for signature and release to the GAO when authorized by the WHS GAO Affairs Office, and
 - 5) Prepares the Security Review of the Draft Report and DoD response, when requested to do so, in coordination with the Defense Office of Prepublication & Security Review (DOPSR). (This process is described in a separate information sheet on the security review process available from the WHS GAO Affairs Office website)
 - c. The CAOs:
 - 1) Review the contents of the draft report and provide input to the PAO,
 - 2) Provide the PAO additional information as necessary to prepare the proposed response, and
 - 3) Provide the PAO with input on the Security Review of the Draft Report when requested to do so. (This process is described in a separate information sheet on the security review process available from the WHS GAO Affairs Office website.)

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2. **Timeframe for DoD Response Preparation:** According to its agency protocol, the GAO may provide the DoD between 7 and 30 calendar days to comment on a GAO draft report. The GAO is not permitted to grant an extension beyond 30 days or delay issuance of the final report unless the GAO finds that agency comments would improve the accuracy of its report. The WHS GAO Affairs Office tasking memorandum identifies suspense dates for developing the DoD response in accordance with the timeframe provided by the GAO. The PAO should advise the WHS GAO Affairs Office liaison if an extension request to the GAO appears to be needed. It is normal GAO practice to include the final signed DoD comments as an appendix to the final report if their inclusion does not delay issuance of the final report. Therefore, the DoD written comments should be prepared with the objective of meeting the GAO requested response period.
3. **Format of the DoD Response:** Written and signed comments are preferred. Because the DoD response will likely be published in the GAO final report, care should be taken to ensure that the response sent to the GAO is clearly dated and free of lines and marks. Please be sure that if a PDF scan is sent to the GAO, it is of a good clear quality and properly cropped. The appropriate grade or rank of the DoD signatory is determined by the primary action office. Most Components require the signatory to be at the SES or Flag Officer level.

When the GAO makes no recommendation to DoD, a DoD response is optional. When the PAO decides that the Department will offer no response, an email advising the GAO that the Department has reviewed the draft report and offers no response will suffice (subject to Component policy). The email should be addressed to the GAO Director who signed the report. The Director's email address is usually noted at the bottom of the first page of the draft report (under "GAO Highlights"). Please copy the GAO Affairs Office liaison on the email addressed to the GAO.

4. **Process to Develop the DoD Response:** The PAO and CAOs are jointly responsible for developing the DoD response to the GAO draft report as follows:
 - a. **Review the Draft Report for Technical Accuracy and Significant Issues:** The PAO and CAOs should review the GAO draft report for (1) technical accuracy and (2) any significant issues. The CAOs should provide their input to the PAO by the suspense date identified in the WHS GAO Affairs Office tasking memorandum. CAOs should not send their input to the WHS GAO Affairs Office. To avoid any delay, all CAO input should be sent directly to the PAO if the CAO wants their comments included in the DoD response.
 - b. **Prepare the DoD Proposed Response:** After receiving any CAO inputs, the PAO should (1) consolidate the technical change suggestions for presentation to the GAO and (2) develop the proposed DoD response to the GAO draft.
 - 1) **Written comments.** The PAO should prepare a letter to the GAO on the PAO's letterhead, as described in the WHS GAO Affairs Office tasking memorandum.

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- a) The letter should state the DoD's overall position on the report and include any additional comments the DoD wishes to provide.
 - b) If the draft report contains recommendations, the PAO should prepare comments on each recommendation. Usually these detailed comments are best handled as an enclosure to the letter. The WHS GAO Affairs Office tasking email normally includes an attached suggested "Draft Comments Format" document, which serves as a template for the DoD response to the recommendations. The page reference shown on the document at the end of the recommendation should be removed.
 - c) For each recommendation, the DoD should state either "Concur," "Partially concur," or "Nonconcur" and explain the basis for any disagreement. (Alternate labels, such as "Concur With Comment" are not acceptable)
 - d) The comments should also describe how each agreed-to action will be accomplished and include the timeframe for carrying out the action.
 - e) The use of acronyms should be avoided in the DoD response (except "DoD" and "GAO"). Where acronyms are used, they should be separately defined in each recommendation. The users of the GAO final report will sometimes "lift" individual recommendations and the DoD response out of the report.
- 2) Oral Comments. Oral Comments are used on those rare occasions when there is not sufficient time for the Department to complete its staffing before the GAO suspense date, and the GAO has made it clear that it cannot extend its suspense. To clarify, in the Department, "oral comments" generally consist of unsigned written comments.
- 3) Technical Comments. Technical Comments are objective corrections of factual information in the report. An example would be correction of a number or name. Technical comments can be passed informally to the GAO by email at the discretion of the PAO. The handling of technical comments is usually discussed at the exit conference. CAOs should consult with the PAO on how they prefer to handle technical comments if they are unsure.
- c. Complete and Release the DoD Written Response: Once a draft of the DoD response is complete, the PAO should send an unsigned copy of the response to the WHS GAO Affairs Office liaison. The liaison will review the proposed response and coordinate the response with selected offices at the OSD level. The OSD coordinating offices will normally include the Under Secretary of Defense (Comptroller), Assistant Secretary of Defense (Legislative Affairs), Assistant to the Secretary of Defense (Public Affairs), and the DoD Office of Deputy General Counsel (Fiscal). After coordination is completed, the WHS GAO Affairs Office will authorize the PAO to release the DoD signed response to the GAO and provide a copy to the WHS GAO Affairs Office.
5. Draft Reports Are Restricted Documents. Draft reports are the property of the GAO and distribution is restricted. Safeguards applicable to the handling and storage of documents marked "FOR OFFICIAL USE ONLY" apply to all unclassified GAO draft reports and the applicable DoD responses. All recipients must safeguard draft reports to prevent

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duplication or other improper disclosure of information contained therein. The GAO may recall draft reports at any time. Also, please note that Draft Reports should not be provided directly to contractors; rather, Draft Reports should be distributed only to participating government employees and their respective organization's liaisons.

6. Security and Mandatory Declassification Reviews. Any GAO request for review of its documents for security classification or mandatory declassification will be processed through the WHS GAO Affairs Office in accordance with Executive Order 12958, as amended by Executive Order 12972, and DoD Directive 5200.1. The WHS GAO Affairs Office will designate and task the PAO and CAOs to perform the necessary security actions to complete the review. NOTE: It is GAO policy to post its unclassified final reports on the internet. In reviewing the draft report, PAOs, CAOs and liaisons should be alert to identifying any sensitive information that, while unclassified, may be inappropriate for public release on the internet. If there is any question, the PAO should consult the DOPSR. The WHS GAO Affairs Office liaison can provide a point of contact in that office. Guidance for performing and completing security reviews is contained in a separate information sheet on the security review process available from the WHS GAO Affairs Office website.